

MARCH 18, 1816.

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Read twice and committed to the committee of the whole House on the report of the committee of Ways and Means upon the subject of revenue.

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## A Bill

*Supplementary to the act to provide additional revenues for defraying the expenses of government and maintaining the public credit, by laying a direct tax upon the United States, and to provide for assessing and collecting the same.*

1     *Be it enacted by the Senate and House of Representatives*  
2     *of the United States of America, in Congress assembled, That*  
3     *in regard to the direct tax imposed by the act of Congress,*  
4     *passed the fifth of March, one thousand eight hundred and*  
5     *sixteen, and to any other direct tax that may be hereafter im-*  
6     *posed, the enumerations, valuations, and assessments first*  
7     *made, or to be made, in virtue of the "Act to provide addi-*  
8     *tional revenues for defraying the expenses of government, and*  
9     *maintaining the public credit, by laying a direct tax upon the*  
10    *United States, and to provide for assessing and collecting the*  
11    *same," passed the ninth of January, one thousand eight hun-*  
12    *dred and fifteen, shall remain unchanged, except insomuch as*  
13    *the respective amounts of tax may be affected by the augment-*

14 ation or diminution of the aggregate tax laid, or to be laid, and  
 15 the property so enumerated, valued, and assessed, shall con-  
 16 tinue liable, with such qualification, to the taxes so assessed,  
 17 subject only to the changes hereinafter provided for, and to  
 18 those that may arise from the correction of errors as authorized  
 19 by the last-recited act.

1     SEC. 2. *And be it further enacted,* That the changes to be  
 2 made in the said enumerations, valuations, and assessments,  
 3 and in the subsequent revisions thereof, shall be relative to the  
 4 first day of June in the present year, and in every subsequent  
 5 year, in which a direct tax may be imposed, shall be effected  
 6 by the principal assessors without the employment of assistant  
 7 assessors, and shall extend to the supplying omissions of as-  
 8 sessable property, to the transfers of real estate and slaves, to  
 9 the changes of residents and non-residents, to the burning or  
 10 destruction of houses or other fixed improvements of real  
 11 estate, to the exemption of property that may have ceased to  
 12 be assessable, and to the assessment of property that may have  
 13 ceased to be exempted from assessment, to such other cases as  
 14 the secretary of the treasury may find it necessary in the fur-  
 15 therance of justice specially to authorize, and to the birth or  
 16 or death of slaves, or their running away, or otherwise becom-  
 17 ing useless: *Provided,* that changes in the last case shall be  
 18 solely where the tax standing chargeable to any person for  
 19 slaves would be diminished by the valuation on the said first

20 day of June of all those then owned by such person, excepting  
21 those obtained by transfer, in which case the reduction in the  
22 valuation shall be equal to the difference between the amount  
23 of the original and existing valuation.

1     SEC. 3. *And be it further enacted,* That it shall be the duty  
2 of each of the principal assessors, within fifteen days from the  
3 first of June, to attend in person, or in case of his sickness by  
4 a deputy to be appointed by him, at six several places within  
5 his district most convenient to the inhabitants, the court-  
6 houses, except where they exceed six, and then six thereof,  
7 being of the number, for one full day at each place, for the  
8 purpose of receiving any information as to the changes, as  
9 aforesaid, which may have taken place since the preceding  
10 assessment or revision, which information shall be given in  
11 writing under the signature of the person, whose tax may be  
12 affected thereby ; of which attendance and the object thereof  
13 the said principal assessor shall, on or before the fifteenth day  
14 of May preceding, cause notice to be given, which notice shall  
15 be inserted three times weekly in all the newspapers published  
16 within his district, and in handbills, to be posted up at all the  
17 court-houses therein ; causing at the same time and in the same  
18 mode, notice to be given that he will attend to hear appeals rela-  
19 tive to any such changes at the times and places hereinafter  
20 specified therefor.

1     SEC. 4. *And be it further enacted*, That each of the said prin-  
 2     cipal assessors shall, within ten days after the said fifteen days,  
 3     according to the information so received, or to any other in-  
 4     formation satisfactory to him, revise the general lists for his  
 5     district, and note in a supplementary form such changes as shall  
 6     appear to him to have occurred, and shall within the said term  
 7     of ten days make out a distinct statement of each change,  
 8     which shall include the name of the person so liable to tax  
 9     and the valuation of the property, and put the same addressed  
 10    to such person into the post-office nearest to his or her abode,  
 11    agreeably to the best information of the said principal assessor,  
 12    with a notification of the times and places of hearing any ap-  
 13    peals that may be made, as hereinafter provided for: *Pro-*  
 14    vided, That no such notice need be given to persons not resid-  
 15    ing within the district.

1     SEC. 5. *And be it further enacted*, That it shall be the duty  
 2     of the said principal assessor to attend at the court-houses with-  
 3     in his district, or six thereof, if there be a greater number  
 4     therein, within fifteen days from the expiration of the ten days  
 5     aforesaid, for at least one day at each court-house, for the pur-  
 6     pose of receiving any appeals that may be made in writing as  
 7     to the changes aforesaid, which changes shall be open to the  
 8     inspection of any person who may apply to inspect the same.

1     SEC. 6. *And be it further enacted*, That the changes afore-

2 said shall be made in the following manner, and according to  
3 the following principles, in addition to those hereinbefore stat-  
4 ed, that is to say :

5 In all cases that relate to real estate, and to the transfer of  
6 slaves, other than is herein specially provided for, the rate at  
7 which the same were or would have been valued under the  
8 act aforesaid, passed the ninth of January, one thousand eight  
9 hundred and fifteen, shall, as near as may be, be maintained ;  
10 excepting where a partial alienation of real estate shall occur,  
11 in which case the original tax shall be apportioned among the  
12 several parts according to their existing value.

13 In all other cases relative to slaves the valuation shall be  
14 made according to their existing value.

15 In cases in which real property shall have been once sold  
16 for taxes, and purchased on behalf of the United States, such  
17 property shall, notwithstanding, continue to be entered on the  
18 general lists, and the tax lists, in the name of the original pro-  
19 prietor, until the period allowed for the redemption thereof shall  
20 have expired, after which, unless redeemed, it shall be stricken  
21 therefrom ; but after being so purchased it shall not, while it  
22 remains unredeemed, be again sold for any other direct tax ;  
23 and, during such period, the redemption thereof shall only be  
24 effected on the payment of all the taxes, additions, and charges  
25 due thereon, the same as if it still continued the property of  
26 the original owner, and as if it had been sold for each accru-  
27 ing tax ; and the collectors shall, on rendering the proper ac-

counts, be credited for the amount of taxes on property thus continuing unredeemed.

Any person becoming the owner of a slave by transfer to him from a district other than that in which he resides, shall at the time and place prescribed by the third section of this act, furnish the principal assessor with a statement, specifying the sex and age of such slave, who shall be valued according to his or her existing value; and any such person who shall neglect so to furnish a statement shall forfeit and pay a sum not exceeding one hundred dollars: one half thereof for the use of the United States, and the other half for the use of the informer. And where a transfer of a slave shall be made by a person residing within one district to a person residing in another, which shall become known to the principal assessor of the former district, he shall forthwith advise, through the mail, the principal assessor of the latter district thereof, who shall, in case the statement aforesaid shall not have been rendered as aforesaid, institute a prosecution against the person to whom the transfer has been made for the said penalty: *Provided*, That in all cases relative to slaves, the tax originally payable therefor shall and may be demanded from the person originally charged, if it shall not be paid by the person to whom the transfer may have been made within six months from the date of a collector's notification that the direct tax had become due.

In all cases the individual statements of changes shall be

53 made out in such manner as may be directed by the principal  
54 assessor, and shall, in their form, be as similar as practicable  
55 to the lists taken at the preceding assessment.

1     SEC. 7. *And be it further enacted*, That for the purpose of  
2 insuring a correct execution of the objects aforesaid, the prin-  
3 cipal assessors shall take and pursue all other lawful mea-  
4 sures, by the examination of records, the entry on the premi-  
5 ses, or by any other satisfactory proof, which they shall consi-  
6 der necessary.

1     SEC. 8. *And be it further enacted*, That within thirty days  
2 after the expiration of the time allotted as aforesaid to the hear-  
3 ing of appeals, it shall be the duty of the principal assessor in  
4 each district, to revise, agreeably to his decision and the infor-  
5 mation he may possess, the enumerations and valuations afore-  
6 said, correcting the same agreeably to the changes aforesaid,  
7 and to make out a complete corrected list of all the enumerations  
8 and valuations in his district, agreeable to the form prescribed  
9 by the act aforesaid, passed the ninth of January, one thousand  
10 eight hundred and fifteen, which the said principal assessor  
11 shall sign and preserve among his official papers, and further  
12 to make out and deliver to the collector, within the same time,  
13 agreeably to the twenty-first section of the said act, the tax lists  
14 therein designated, made to conform to such changes ; where-  
15 upon the respective steps required by the provisions of the said

16 act, not incompatible with those prescribed by this act, shall be  
 17 pursued.

1     **SEC. 9.** *And be it further enacted,* That on every transfer of  
 2 the valuation of real estate or slaves, by which any person who  
 3 is chargeable with a tax shall be released from such tax, the  
 4 principal assessor shall be entitled to demand and receive from  
 5 such person, the sum of fifty cents: *Provided,* That the trans-  
 7 fer for which such fee is paid shall be considered as embracing  
 8 the whole valuation of any person, whether of real estate or  
 9 slaves so transferred.

1     **SEC. 10.** *And be it further enacted,* That so much of the  
 2 thirty-ninth section of the act aforesaid, passed the ninth of  
 3 January, one thousand eight hundred and fifteen, as respects  
 4 the time within which transfers and changes of property shall  
 5 be ascertained, and the making out and delivery of the lists  
 6 thereof, be, and the same is hereby repealed.

1     **SEC. 11.** *And be it further enacted,* That in case any circum-  
 2 stance shall prevent a compliance, in point of time, with the  
 3 foregoing provisions, the steps required shall nevertheless be  
 4 taken thereafter, in which event the same notices shall be given  
 5 and the same terms of time be allotted to the performance of  
 6 the several duties, that would have been requisite, had no such  
 7 failure existed.



1     SEC. 12. *And be it further enacted,* That the duties afore-  
 2     said, required of the principal assessors, and the compensation  
 3     for the performance thereof, shall be confined to those States  
 4     which shall not have assumed the payment of the direct tax  
 5     laid in any year, or, having assumed, shall not have duly paid  
 6     the same.

1     SEC. 13. *And be it further enacted,* That in default of the  
 2     performance of the duties enjoined by this act on any princi-  
 3     pal assessor, he shall forfeit and pay for the use of the United  
 4     States, a sum not exceeding five hundred dollars, to be sued  
 5     for and recovered in the name of the United States, in any  
 6     court having competent jurisdiction.

1     SEC. 14. *And be it further enacted,* That all letters to and  
 2     from the principal assessors, relative to their official duties,  
 3     shall be transmitted free of postage. And any principal as-  
 4     sessor who shall put his frank on any other letter shall forfeit  
 5     and pay the sum of one hundred dollars, the whole of which  
 6     shall be for the use of the person who shall give information  
 7     thereof.

1     SEC. 15. *And be it further enacted,* That in lieu of the com-  
 2     pensations heretofore allowed to the principal assessors, they  
 3     shall respectively receive for every year in which a direct tax  
 4     shall be laid, a salary of two hundred dollars, and three dol-

5    lars for every hundred taxable persons contained in the tax lists  
6    delivered to the collectors, together with an allowance for their  
7    necessary and reasonable charges for books and stationery  
8    used in the execution of their duties, which said duties shall be  
9    considered as embracing the correction of errors, as authorized  
10   by law. And the President of the United States shall be, and  
11   he is hereby authorized to augment, in cases where he shall  
12   deem it necessary, the foregoing compensations: *Provided*,  
13   That there shall not be allowed to any one principal assessor  
14   in any such year, more than two hundred dollars in addition  
15   to his fixed compensation: *And provided*, That the whole ex-  
16   tra amount thus allowed shall not exceed in such year ten  
17   thousand dollars. And for the purpose of carrying this act  
18   into effect, there is hereby appropriated in each year in which  
19   a direct tax shall be laid, a sum of one hundred thousand dol-  
20   lars, to be paid out of any money in the Treasury not other-  
21   wise appropriated: *Provided*, That any other existing appro-  
22   priation for the said purposes be, and the same is hereby re-  
23   pealed.

1    SEC. 16. *And be it further enacted*, That in lieu of the time  
2   now fixed by law for the commencement of the collection of  
3   the direct tax, it shall be in each district immediately subse-  
4   quent to the day on which the tax lists shall be delivered to the  
5   collector thereof.

1     SEC. 17. *And be it further enacted*, That in all cases in which  
2     a tax shall be charged for slaves, the real estate of the person  
3     charged therewith, may be sold therefor, in the same manner  
4     as for a tax due thereon: but no slaves sold for taxes, shall be  
5     purchased on behalf of the United States.

1     SEC. 18. *And be it further enacted*, That the Secretary of  
2     the Treasury shall cause the necessary publicity to be given,  
3     from time to time, to the provisions aforesaid, in such form and  
4     manner as to him shall appear expedient.

1     SEC. 19. *And be it further enacted*, That the foregoing pro-  
2     visions shall apply to any direct tax imposed or to be im-  
3     posed, upon the District of Columbia, and shall be and remain  
4     in force, any thing in any former act or acts to the contrary not-  
5     withstanding.